

State of Kansas
Special District

CERTIFICATE

2014

To the Clerk of Lincoln, State of Kansas
We, the undersigned, officers of
Post Rock Extension District #1

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted
 as the maximum expenditures for the various funds for the year 2014; and
 (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations for the 2014 Budget.

Table of Contents:		Page No.	2014 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2014		2			
Allocation of MVT, RVT & 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebt. & Lease/Purchase		5			
Fund	K.S.A.				
General	2-623	6	845,000	551,623	
Debt Service	10-113				
Totals	XXXXXXXXXXXX		845,000	551,623	2,495
Budget Summary		0	Is a Resolution required?	Yes	
Neighborhood Revitalization Rebate					
Resolution					

Assisted by:
CHRIS OUSTAD
NW AREA DIRECTOR
 Address:
PO Box 786
COLBY, KS 67701-0786
 Email:
CONSUME KSU.EDU

Final Assessed Valuation:	County Clerk's Use Only
Lincoln	
Mitchell	
Osborne	
Jewell	
Smith	
Total Assessed Valuation	0
	November 1, 2013 Valuation

Attest: 2013

County Clerk



Governing Body

MC = 67,863,871
 UW = 38,284,599
 LC = 36,547,097
 OB = 41,743,077
 OM = 36,653,681

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2014

The governing body of
Post Rock Extension District #1

will meet on August 5, 2013 at Noon at Post Rock District - Beloit Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Post Rock District - Lincoln Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2014 Expenditures and Amount of 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2012		Current Year Estimate for 2013		Proposed Budget Year for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	759,101	New County	849,515	2.223	845,000	551,623	2.496
Debt Service							
Totals	759,101	0.000	849,515	2.223	845,000	551,623	2.496
Less: Transfers	0		0		0		
Net Expenditures	759,101		849,515		845,000		
Total Tax Levied	252,511		461,491		XXXXXXXXXXXXXX		
Assessed Valuation:	169,490,521		207,597,141		220,986,757		

Outstanding Indebtedness,

Jan 1,	2012	2013	2014
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.


Dan Rosebrook, Board Chair

Page No.

PROOF OF PUBLICATION

State of Kansas, Mitchell County, ss:
In the District Court of Said County.

In the matter of: **POST ROCK EXTENSION DIST. #1 BUDGET SUMMARY**

State of Kansas, Mitchell County, ss.
Connie Jones

being duly sworn, says that he is an agent of **THE** newspaper printed in the State of Kansas, published in Beloit, Mitchell County, Kansas. The newspaper is published at least 50 weeks a year and has been published for more than 5 years prior to this date. It is published as second class mail matter; it has a circulation on a daily basis of more than 100 copies; it is published for legal notices, and is not a trade publication; that it is published for the purpose of publishing legal notices; that the attached is true and correct; and that he has published 1 consecutive week

verified statement of
the amount is \$ 108.00.

Jones
before this 19
2013

Sherry

DENISE LAHODNY
NOTARY PUBLIC
STATE OF KANSAS

(Published in the Beloit Call on Wednesday, July 17, 2013.)

Bellevue, Kansas, July 17, 2013.

Bellevue, Kansas, July 17, 2013.

Bellevue, Kansas, July 17, 2013. The undersigned, being duly sworn, says that he is an agent of THE newspaper printed in the State of Kansas, published in Beloit, Mitchell County, Kansas. The newspaper is published at least 50 weeks a year and has been published for more than 5 years prior to this date. It is published as second class mail matter; it has a circulation on a daily basis of more than 100 copies; it is published for legal notices, and is not a trade publication; that it is published for the purpose of publishing legal notices; that the attached is true and correct; and that he has published 1 consecutive week

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Year 2013		Current Year Budget for 2013		Physical Budget for 2013	
Expenditures	Actual	Expenditures	Actual	Expenditures	Actual
General	100.00	100.00	100.00	100.00	100.00
Postage	10.00	10.00	10.00	10.00	10.00
Printing	10.00	10.00	10.00	10.00	10.00
Telephone	10.00	10.00	10.00	10.00	10.00
Travel	10.00	10.00	10.00	10.00	10.00
Utilities	10.00	10.00	10.00	10.00	10.00
Wages	10.00	10.00	10.00	10.00	10.00
Other	10.00	10.00	10.00	10.00	10.00
Total	150.00	150.00	150.00	150.00	150.00

Post Rock Extension District #1
Lincoln

State of Kansas
Special District
2014

Computation to Determine Limit for 2014

		Amount of Levy
1. Total Tax Levy Amount in 2013 Budget	+ \$	461,491
2. Debt Service Levy in 2013 Budget	- \$	0
3. Tax Levy Excluding Debt Service	\$	<u>461,491</u>
2013 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2013:	+ <u>3,484,496</u>	
5. Increase in Personal Property for 2013:		
5a. Personal Property 2013	+ <u>9,171,031</u>	
5b. Personal Property 2012	- <u>9,401,169</u>	
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of Property that has Changed in Use during 2013:	<u>454,406</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, 6)	<u>3,938,902</u>	
8. Total Estimated Valuation July, 1, 2013	<u>220,986,757</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>217,047,855</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01815</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>8,375</u>	
12. Maximum Tax Levy, excluding debt service, without Resolution (3 plus 11)	\$ <u>469,866</u>	
13. Debt Service Levy in this 2014 Budget	<u>0</u>	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>469,866</u>	

If the 2014 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

ALLOCATION OF MOTOR, RECREATIONAL, 16/20M VEHICLE TAXES

2013 Budgeted Funds	Tax Levy Amount in 2012 Budget	Allocation for Year 2014		
		MVT	RVT	16/20M Veh
General	461,491	40,291	640	6,116
Debt Service	0	0	0	0
	0	0	0	0
	0	0	0	0
Total	461,491	40,291	640	6,116

County Treas MVT Estimate 40,291

County Treas RVT Estimate 640

County Treas 16/20 M Vehicle Tax Estimate 6,116

MVT Factor 0.08731

RVT Factor 0.00139

16/20M Factor 0.01325

2014

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2012	Current Amount for 2013	Proposed Amount for 2014	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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Post Rock Extension District #1
Lincoln

State of Kansas
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2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	244,001	170,506	40,982
Receipts:			
Ad Valorem Tax	417,589	461,491	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		50,000	40,291
Recreational Vehicle Tax			640
16/20M Vehicle Tax			6,116
LAVTR			0
KSRE	163,548	188,000	193,000
Other	80,415	500	500
Nonappropriated (reimbursable)	24,054	20,000	20,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	685,606	719,991	260,547
Resources Available:	929,607	890,497	301,529
Expenditures:			
Print/Audit	16,193	17,000	17,000
Telephone	12,855	14,000	14,000
Rent/Utilities	0	0	0
Supplies/Postage	18,742	22,000	22,000
Equipment	18,676	19,000	8,500
Miscellaneous	10,030	11,000	8,000
Travel	24,473	24,000	27,000
Subsistence	6,887	8,000	7,500
Salaries	512,762	602,000	621,000
Employer Contribution/Benefits	78,624	86,000	95,000
Equipment Replacement Reserve	39,983	26,515	5,000
Nonappropriated (reimbursable)	19,876	20,000	20,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	759,101	849,515	845,000
Unencumbered Cash Balance Dec 31	170,506	40,982	XXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	913,000	909,000	XXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			845,000
Tax Required			543,471
Delinquent Comp Rate: 1.5%			8,152
Amount of 2013 Ad Valorem Tax			551,623

2014

[illegible]

Post Rock Extension District #1
Lincoln

State of Kansas
Special District

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 1.5%	0
		Amount of 2013 Ad Valorem Tax	0

Post Rock Extension District #1
Lincoln

State of Kansas
Special District
2014

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

Adopted Budget	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	0	0	

State of Kansas
Special District

Post Rock Extension District #1

2014

2014 Neighborhood Revitalization Rebate

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General			
Debt Service			
TOTAL	0	0.000	0

2013 July 1 Valuation: 220,986,757Valuation Factor: 220,986.757Neighborhood Revitalization Subj to Rebate: 0Neighborhood Revitalization factor:

**This information comes from the 2014 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

*SPECIAL DISTRICT RESOLUTION***RESOLUTION NO. 8-2013**

A resolution expressing the property taxation policy of the Board of Post Rock Extension District #1 District with respect to financing the 2014 annual budget for Post Rock Extension District #1, Lincoln, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2014 Post Rock Extension District #1 district budget exceed the amount levied to finance the 2013 Post Rock Extension District #1 except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all district services are the responsibility of the district board; and

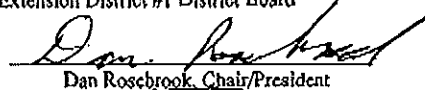
Whereas, Post Rock Extension District #1 provides essential services to district residents; and

Whereas, the cost of provision of these services continues to increase.

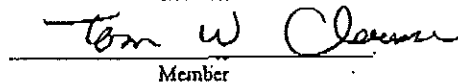
NOW, THEREFORE, BE IT RESOLVED by the Board of the Post Rock Extension District #1 that is our desire to notify the public of the possibility of increased property taxes to finance the 2014 Post Rock Extension District #1 budget as defined above.

Adopted this 5th day of August, 2013 by the Post Rock Extension District #1 District Board, Lincoln, State of Kansas.

Post Rock Extension District #1 District Board


Dan Roschbrook, Chair/President


Member


Member

Page No.

(Attach a signed copy to the budget)

Input sheet for Special District budget form

Enter Special District Name (Can be Longer than green cell) Post Rock Extension District #1
 Enter County Name (Home County) followed by 'County' Lincoln
 Enter Other Supporting Counties' Name:
 First Mitchell
 Second Osborne
 Third Jewell
 Fourth Smith
 Enter year being budgeted (YYYY) 2014

Enter the following information from the sources shown. This information will be entered on the budget forms in the appropriate locations. If any of the numbers are wrong, change the information on this input sheet.

Note: All amounts are to be entered in as whole numbers only.

Note: The below amounts are used to reflect actual taxes received due to delinquent taxes. Put a percentage in the green box to compute the amount and link to the fund pages. This is not mandatory and can be left blank.

The input for the following comes directly from the 2013 Budget, Certificate Page:
 If amended, then use the amended figures.

Fund Names:	Statute	2013 *Expenditures*	Amount of 2012 Ad Valorem Tax	Amounts used in lieu of 2012 Ad Valorem Tax	%
General	2-623	909,000	461,491	0	0.00%
Debt Service	10-113			0	
Fund name for all funds with a tax levy:				0	
				0	
Total Ad Valorem Tax for 2013 Budgeted Year			461,491		

Other (non-tax levy) fund names:

Total Expenditures for 2013 Budgeted Year	909,000

Non-budgeted funds:

1	
2	
3	
4	
5	

The input for the following comes directly from the 2013 Budget, Budget Summary Page

2011 Tax Rate
(2012 Column)

	New County to District
General	
Debt Service	
Total	0.000

Total Tax Levied (2012 budget column): 252,511
 Assessed Valuation (2012 budget column): 169,490,521

Outstanding Indebtedness, January 1:

	2011	2012
G.O. Bonds		
Revenue Bonds		
Other		
Lease Purchase Principal		

Post Rock Extension District #1

2014

Note: All amounts are to be entered in as whole numbers only.

From the County Clerk's 2014 Budget Information:

Assessed Valuation for 2013:

Lincoln	36,561,808
Mitchell	67,815,640
Osborne	41,759,682
Jewell	38,263,602
Smith	36,606,815
Total Assessed Valuation for 2013	220,916,757

New Improvements for 2013:

Lincoln	206,339
Mitchell	2,137,210
Osborne	523,294
Jewell	275,532
Smith	242,071
Total New Improvements for 2013	3,484,496

Personal Property excluding oil, gas, and mobile homes - 2011:

Lincoln	1,259,219
Mitchell	3,036,416
Osborne	1,255,090
Jewell	1,329,287
Smith	1,619,859
Total Personal Property - 2011	9,171,031

Property that has changed in use for 2013:

Lincoln	0
Mitchell	199,446
Osborne	31,107
Jewell	35,181
Smith	168,676
Total Property that has changed in use for 2013	454,406

Personal Property excluding oil, gas, and mobile homes - 2012:

Lincoln	1,366,251
Mitchell	3,136,485
Osborne	1,914,649
Jewell	1,389,974
Smith	1,693,709
Total Personal Property - 2012	9,401,169

Neighborhood Revaluation - 2014:

Actual Tax Rates for the 2013 Budget:

Fund	Rate
General	7.221
Debt Service	
0	
9	
Total Tax Rates	7.221

Final Assessed Valuation from the November 1, 2012 Abstract:

Lincoln	36,219,863
Mitchell	63,013,572
Osborne	39,667,052
Jewell	35,080,548
Smith	33,334,096
Total Assessed Valuation from November 1, 2012 Abstract	207,597,141

From the County Treasurer's Budget Information - 2014 Budget Year Estimates:

Motor Vehicle Tax Estimate:

Lincoln	5,954
Mitchell	17,930
Osborne	6,526
Jewell	7,481
Smith	
Total Motor Vehicle Tax Estimate	40,291

Recreational Vehicle Tax Estimate:

Lincoln	97
Mitchell	243
Osborne	128
Jewell	170
Smith	
Total Recreational Vehicle Tax Estimate	640

14000 M Vehicle Tax Estimate:

Lincoln	1,167
Mitchell	2,138
Osborne	1,365
Jewell	1,426
Smith	
Total 14000 M Vehicle Tax Estimate	6,166

LATR

Computation of Delinquency Taxes:

Delinquency Rate for 2011 Uncollected Taxes

Amount Uncollected	Amount Levied
Lincoln	
Mitchell	
Osborne	
Jewell	
Smith	
Total	0
Average Delinquency Rate	0.08%

Delinquency % used in this budget will be shown on all fund pages with a tax levy**

Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the 2012 Budget Certificate Page

Funds	2012 Expenditure Amount Budget Authority
General	913,000
Debt Service	
0	
0	
0	
0	

Note: If the 2012 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.